

EXHIBIT B

The Grace Subsidiaries

THE GRACE SUBSIDIARIES

Case Name	Case No.
Darex Puerto Rico, Inc.	01-01150 (KJC)
Dewey and Almy, LLC	01-01152 (KJC)
Gloucester New Communities Company, Inc.	01-01160 (KJC)
Grace Chemical Company of Cuba	01-01163 (KJC)
Grace Energy Corporation	01-01166 (KJC)
Grace Europe, Inc.	01-01168 (KJC)
Grace International Holdings, Inc.	01-01172 (KJC)
Grace PAR Corporation	01-01174 (KJC)
W. R. Grace Capital Corporation	01-01179 (KJC)
W. R. Grace Land Corporation	01-01180 (KJC)
Guanica-Caribe Land Development Corporation	01-01183 (KJC)
Hanover Square Corporation	01-01184 (KJC)
Kootenai Development Company	01-01186 (KJC)
Remedium Group, Inc.	01-01194 (KJC)
Water Street Corporation	01-01196 (KJC)